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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2007 to 30 June 2008

Addendum

Contents

		Page
I.	Introduction	5
II.	Overall assessment of the implementation of recommendations	5
III.	Analysis of recommendations not fully implemented	6
	A. Ageing of recommendations	6
	B. Recommendations of particular concern	8
	C. Recommendations closed without implementation	10
IV.	Financial implications of OIOS recommendations	12
V.	List of reports	15
	A. Reports to the General Assembly	15
	B. Reports to programme managers	16
	C. Closure reports	28

* A/63/150 and Corr.1.

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List of abbreviations

CEB	United Nations System Chief Executives Board for Coordination
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICTR	International Criminal Tribunal for Rwanda
ICTY	International Tribunal for the Former Yugoslavia
ICSC	International Civil Service Commission
ITC	International Trade Centre
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office of Disarmament Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs

OSAA	Office of the Special Adviser on Africa
SCSL	Special Court for Sierra Leone
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNCCD	United Nations Convention to Combat Desertification
UN-CNMC	United Nations Cameroon-Nigeria Mixed Commission
UNCTAD	United Nations Conference on Trade and Development
UNDG	United Nations Development Group
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNFIP	United Nations Fund for International Partnerships
UNGCO	United Nations Global Compact Office
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNIDIR	United Nations Institute for Disarmament Research
UNIFIL	United Nations Interim Force in Lebanon
UNIOSIL	United Nations Integrated Office in Sierra Leone
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMIN	United Nations Mission in Nepal
UNOB	United Nations Operations in Burundi
UNOCI	United Nations Operation in Côte d'Ivoire

UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNOGBIS	United Nations Peacebuilding Support Office in Guinea-Bissau
UNOMIG	United Nations Observer Mission in Georgia
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNOPS	United Nations Office for Project Services
UNOWA	United Nations Office for West Africa
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCO	Office of the United Nations Special Coordinator for the Middle East Peace Process
UNSSC	United Nations System Staff College
UNTSO	United Nations Truce Supervision Organization
UNU	United Nations University

I. Introduction

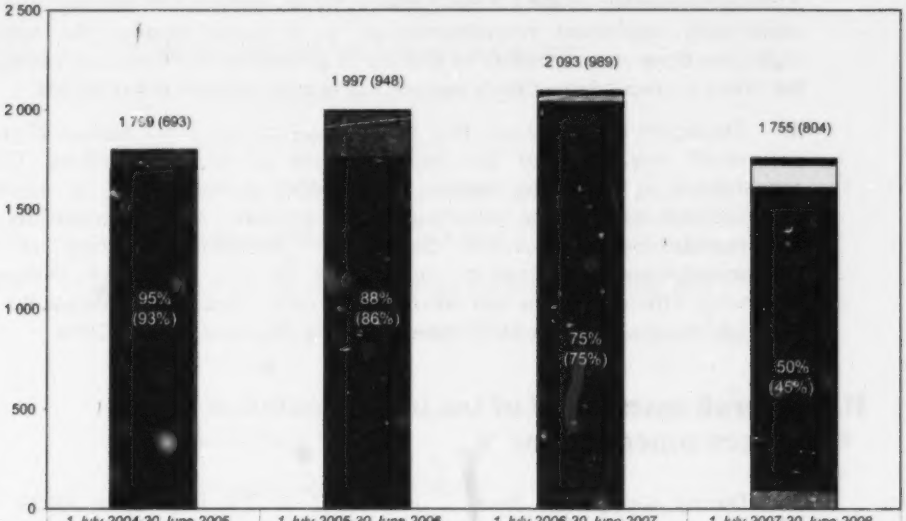
1. The present addendum provides information on the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS). Although a number of the United Nations entities under OIOS oversight coverage consistently implement recommendations in a timely manner, the addendum highlights those recommendations that are of greatest concern because management has failed to respond in a timely manner and/or implementation has lagged.

2. The report is divided into four main areas (sections II-V). Section II provides an overall assessment of the implementation of recommendations. Using a consolidated ageing table, section III provides a closer look at outstanding recommendations by entity, including, where applicable, separate comments on the recommendations of concern. Section IV provides a listing of OIOS recommendations with financial implications for cost avoidance, overpayment recoveries, efficiency gains and other improvements. Section V presents the list of oversight reports issued by OIOS between 1 July 2007 and 30 June 2008.

II. Overall assessment of the implementation of recommendations

3. During the period from 1 July 2007 to 30 June 2008 OIOS issued 1,755 recommendations to United Nations entities. Of these, 804 (46 per cent) were deemed critical. As at 30 June 2008, programme managers had implemented 870 (50 per cent) of all recommendations and 364 (45 per cent) of critical recommendations. Figure I shows the breakdown of recommendations from 1 July 2004 through 30 June 2008, including the implementation rate for each of these periods.

Figure I
Breakdown of status of recommendations from 1 July 2004 to 30 June 2008, including implementation rates[a]



	1 July 2004-30 June 2005	1 July 2005-30 June 2006	1 July 2006-30 June 2007	1 July 2007-30 June 2008
No response			16 (2)	30 (7)
Not started	4	3 (1)	40 (31)	117 (44)
In progress	88 (48)	231 (133)	452 (211)	641 (334)
Implemented	1 707 (645)	1 763 (814)	1 574 (737)	870 (364)
Not accepted	0	0	11 (8)	97 (54)

[a] Critical recommendations are given in parentheses, including percentage rates of implementation.

III. Analysis of recommendations not fully implemented

A. Ageing of recommendations

4. Table 1 provides a breakdown of all recommendations not fully implemented, by entity, as at 30 June 2008 and the number of years each recommendation has remained open pending full implementation, noting, in parentheses, the number of recommendations deemed to be critical. To compile the data for the table, each entity was given a four-week period to respond with details of progress made towards the implementation of recommendations as of 30 June 2008. Over 90 per cent of entities provided OIOS with a status update for the present report.

Table 1
Ageing of open recommendations as at 30 June 2008[a]

Entity	All open recommendations				1 July 2007-30 June 2008	1 July 2006-30 June 2007	1 July 2005-30 June 2006	1 July 1999-30 June 2005	Response received to OIOS status update as at 30 June 2008
	In progress	Not started	Declined	No response	<1 year	Between 1-2 years	Between 2-3 years	>3 years	
CEB	1 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	No
DESA	13 (6)	0 (0)	0 (0)	0 (0)	10 (3)	2 (2)	1 (1)	0 (0)	Yes
DFS	32 (21)	23 (5)	1 (1)	0 (0)	56 (27)	0 (0)	0 (0)	0 (0)	Yes
DGACM	4 (0)	0 (0)	0 (0)	0 (0)	4 (0)	0 (0)	0 (0)	0 (0)	Yes
DM	208 (133)	11 (5)	13 (3)	21 (2)	131 (65)	66 (33)	40 (32)	16 (13)	Yes
DPA	94 (11)	4 (4)	1 (0)	0 (0)	12 (6)	72 (5)	15 (4)	0 (0)	Yes
DPI	10 (0)	0 (0)	0 (0)	0 (0)	5 (0)	0 (0)	5 (0)	0 (0)	Yes
DPKO	56 (44)	1 (0)	0 (0)	0 (0)	8 (7)	12 (10)	28 (21)	9 (6)	Yes
DSS	10 (4)	4 (4)	0 (0)	0 (0)	10 (4)	0 (0)	1 (1)	3 (3)	Yes
ECA	76 (21)	1 (0)	0 (0)	2 (0)	5 (0)	13 (4)	33 (7)	28 (10)	Partial
ECE	2 (2)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	1 (1)	0 (0)	Partial
EOSG	22 (2)	0 (0)	4 (4)	0 (0)	1 (0)	24 (6)	1 (0)	0 (0)	Yes
ESCAP	7 (7)	0 (0)	0 (0)	0 (0)	7 (7)	0 (0)	0 (0)	0 (0)	Yes
ESCWA	14 (11)	0 (0)	0 (0)	0 (0)	3 (0)	0 (0)	11 (11)	0 (0)	Yes
ICSC	0 (0)	0 (0)	0 (0)	3 (0)	3 (0)	0 (0)	0 (0)	0 (0)	No
ICTR	20 (5)	0 (0)	0 (0)	0 (0)	8 (2)	6 (0)	4 (3)	2 (0)	Yes
ICTY	11 (4)	0 (0)	0 (0)	0 (0)	8 (4)	3 (0)	0 (0)	0 (0)	Yes
MINURSO	1 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	0 (0)	0 (0)	Partial
MINUSTAH	15 (14)	2 (0)	0 (0)	0 (0)	11 (10)	5 (4)	1 (0)	0 (0)	Partial
MONUC	49 (31)	21 (18)	0 (0)	0 (0)	29 (29)	33 (18)	4 (2)	4 (0)	Yes
OCHA	62 (26)	7 (2)	0 (0)	0 (0)	48 (19)	13 (6)	4 (3)	4 (0)	Yes
ODA	1 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	0 (0)	0 (0)	Yes
OHCHR	27 (8)	0 (0)	0 (0)	0 (0)	9 (4)	17 (4)	0 (0)	1 (0)	Yes
OLA	10 (0)	0 (0)	0 (0)	0 (0)	9 (0)	1 (0)	0 (0)	0 (0)	Partial
OOSA	10 (7)	0 (0)	0 (0)	0 (0)	3 (0)	7 (7)	0 (0)	0 (0)	Yes
OSAA	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)	0 (0)	0 (0)	0 (0)	Yes
UNAMA	32 (21)	1 (1)	0 (0)	0 (0)	4 (2)	25 (17)	3 (2)	1 (1)	Partial
UNAMI	17 (9)	14 (7)	1 (0)	0 (0)	13 (3)	19 (13)	0 (0)	0 (0)	No
UN-CNMC	1 (1)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	0 (0)	No
UNCTAD	4 (2)	0 (0)	0 (0)	0 (0)	2 (0)	0 (0)	2 (2)	0 (0)	Yes
UNDG	1 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	Partial
UNDOF	1 (1)	0 (0)	1 (1)	0 (0)	0 (0)	2 (2)	0 (0)	0 (0)	Yes
UNEP	62 (42)	0 (0)	0 (0)	0 (0)	12 (6)	15 (12)	18 (11)	17 (13)	Yes
UNFICYP	4 (3)	0 (0)	1 (1)	0 (0)	5 (4)	0 (0)	0 (0)	0 (0)	Yes
UNGCO	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	Yes

Entity	All open recommendations				1 July 2007-30 June 2008	1 July 2006-30 June 2007	1 July 2005-30 June 2006	1 July 1999-30 June 2005	Response received to OIOS status update as at 30 June 2008
	In progress	Not started	Declined	No response	<1 year	Between 1-2 years	Between 2-3 years	>3 years	
UN-Habitat	18 (6)	0 (0)	0 (0)	0 (0)	16 (4)	0 (0)	1 (1)	1 (1)	Yes
UNHCR	180 (117)	45 (18)	5 (4)	0 (0)	133 (63)	80 (62)	11 (9)	6 (5)	Yes
UNIDIR	2 (1)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (1)	Yes
UNIFIL	5 (4)	0 (0)	0 (0)	0 (0)	4 (3)	1 (1)	0 (0)	0 (0)	Yes
UNITAR	1 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	0 (0)	Yes
UNJSPF	94 (49)	26 (10)	6 (4)	0 (0)	95 (45)	9 (5)	18 (10)	4 (3)	Yes
UNMEE	6 (6)	1 (1)	2 (2)	0 (0)	0 (0)	8 (8)	1 (1)	0 (0)	Yes
UNMIK	21 (7)	1 (0)	69 (39)	3 (0)	76 (43)	1 (1)	7 (0)	10 (2)	Yes
UNMIL	22 (12)	0 (0)	0 (0)	0 (0)	3 (3)	14 (6)	5 (3)	0 (0)	Yes
UNMIN	3 (3)	0 (0)	0 (0)	0 (0)	3 (3)	0 (0)	0 (0)	0 (0)	Yes
UNMIS	60 (39)	0 (0)	0 (0)	0 (0)	45 (27)	14 (11)	1 (1)	0 (0)	Yes
UNMIT	10 (10)	0 (0)	1 (1)	7 (7)	18 (18)	0 (0)	0 (0)	0 (0)	Yes
UNOB	2 (1)	0 (0)	0 (0)	0 (0)	0 (0)	2 (1)	0 (0)	0 (0)	No
UNOCI	14 (9)	1 (1)	2 (2)	0 (0)	17 (12)	0 (0)	0 (0)	0 (0)	Yes
UNODC	38 (8)	0 (0)	1 (0)	0 (0)	10 (5)	27 (2)	2 (1)	0 (0)	Yes
UNOG	14 (5)	0 (0)	0 (0)	0 (0)	7 (0)	1 (0)	2 (1)	4 (4)	Partial
UNOGBIS	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	No
UNOMIG	5 (4)	0 (0)	0 (0)	0 (0)	4 (3)	0 (0)	1 (1)	0 (0)	Yes
UNON	36 (13)	0 (0)	0 (0)	0 (0)	23 (8)	3 (1)	9 (4)	1 (0)	Partial
UNOPS	1 (0)	0 (0)	0 (0)	9 (0)	3 (0)	7 (0)	0 (0)	0 (0)	Partial
UNOWA	4 (3)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	0 (0)	3 (3)	No
UNRISD	4 (3)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	4 (3)	Partial
UNRWA	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)	0 (0)	0 (0)	0 (0)	Yes
UNTSO	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	Yes
UNU	13 (8)	2 (1)	0 (0)	1 (0)	1 (0)	12 (8)	3 (1)	0 (0)	Partial

[a] The table includes those recommendations issued to entities as at 31 May 2008 and the status of their implementation as at 30 June 2008. The number of critical recommendations for each category is given in the parentheses.

B. Recommendations of particular concern

5. In the present section, OIOS gives specific commentary on selected recommendations that are of particular concern to the Office. In these cases, management has either not accepted or failed to take swift and adequate action on OIOS recommendations.

6. In an audit of the United Nations Health Care Centre of the Economic Commission for Africa (AA 2005/710/05), OIOS noted that although the Centre had a mandate to provide preventive and curative medical services to United Nations personnel and their dependents, there was no mechanism in place to determine the appropriate level and type of medical services to be provided, considering the medical facilities available in the local or regional environment. For example, there

was ambiguity as to whether the Centre should focus on providing high quality curative medical services that were not available locally or focus on preventive health-care services. While the Centre expressed the view that its presence and the variety of services it provided ensured the convenience and availability of certain quality medical services that were not readily available locally or regionally, this view was not supported by other reviews of the role of the Centre in relation to other available medical facilities. That being the case, the Economic Commission for Africa was not in a position to justify its level of expenditures. OIOS recommended that the Commission, in consultation with the Medical Service Division of United Nations Headquarters, should conduct a baseline review of the medical services the United Nations should offer its staff in Ethiopia and establish a mechanism for reviewing the extent and level of services that should be provided. An on-site assessment and review of the medical facility was done by the Director of the Medical Service Division at Headquarters in October 2007. The Commission informed OIOS in November 2007 that the Division had reported that it was in the process of formulating an overall policy of appropriate levels of health care for United Nations staff. The level of services that should be provided to staff in Addis Ababa has not been defined and OIOS remains concerned regarding the cost implications of the absence of any guidance on what services should be provided by the Health Care Centre and whether the appropriate level of health services is being offered to staff and dependents.

7. In an audit of the United Nations Trust Fund on Contemporary Forms of Slavery (AE2006/331/01), at the Office of the United Nations High Commissioner for Human Rights (OHCHR), OIOS noted that the Fund does not take into account assistance already provided by other international organizations to efforts to combat certain forms of contemporary slavery. For instance, the Fund disburses grants for victims of slavery in parts of the world that also receive funds from other United Nations agencies, including in the case of child labour, even though the International Programme for the Elimination of Child Labour of the International Labour Organization (ILO) allocates millions of dollars per year to programmes addressing child labour. In light of the risk that there may be overlaps in coverage leading to waste of resources for certain forms of contemporary slavery, OIOS recommended that OHCHR should prioritize the question of certain forms of contemporary slavery, in particular those not addressed by other international organizations. OHCHR should also proactively identify organizations working on the subject of such forms of slavery. OHCHR replied that a policy paper on this issue will be prepared by one of the Board members and discussed by the Board at its session in August 2008. If the Board agrees to change the policy, special provisions will be inserted in the new guidelines.

8. In its resolution 59/287, the General Assembly requested the Secretary-General "to ensure that, in case of proven misconduct and/or criminal behaviour, disciplinary action and, where appropriate, legal action in accordance with established procedures and regulations will be taken expeditiously". In that regard, OIOS notes with concern that the Executive Office of the Secretary-General and the Office of Legal Affairs have lagged behind in the prompt referral of cases to national authorities for criminal prosecution (see, for instance, PTF-R006/07, PTF-R007/07 and PTF-R008/07). These delays diminish the potential recovery for damages and prosecution.

9. Where OIOS identifies instances of losses and damages to the United Nations, the Office makes recommendations for the Organization to recover these amounts. The following two cases illustrate instances when the Organization has not energetically pursued taking appropriate action. In an investigation by the Procurement Task Force (PTF-R011/07), OIOS recommended that the Organization make efforts through all available means to seek restitution from staff members in courts in relevant jurisdictions through civil or criminal law processes. The Office of Legal Affairs has responded that the decision to engage in judicial proceedings is a policy matter that should be taken by the Executive Office of the Secretary-General, in consultation with the Department of Management and the Office of Legal Affairs. As of 1 August 2008, no recovery has been sought through any mechanism.

10. In an investigation by the Procurement Task Force (PTF-R010/06), OIOS recommended that appropriate legal action be taken against the concerned company to the extent that actions set forth in the report give rise to either civil or criminal liability against the company itself, the officials of the company identified or the company's parent. The losing bidders sued the contract winner and settled the civil lawsuit for up to 40 million pounds sterling (over $74 million). The United Nations was not a party to that suit and has not sought any recovery, despite the fact that the Organization was the ultimate victim. With respect to the recommendation concerning the potential criminal liability of the company concerned, the Office of Legal Affairs has referred this matter to relevant authorities. The Office claims that it has initiated an analysis of legal issues that would assist the Administration in reaching an informed decision with regard to the issue of civil liability. OIOS is concerned that this consultation process, which has been ongoing for well over 18 months, has not yet resulted in any action.

C. Recommendations closed without implementation

11. During the reporting period, OIOS implemented a new policy whereby OIOS may designate a recommendation "closed without implementation" if management continues to decline its implementation or has made insufficient progress, or no progress, in implementing a recommendation that has been open for over two years. This practice is aligned with International Standards for the Professional Practice of Internal Auditing, which stipulates that when senior management decides to assume a risk of not correcting a reported condition because of cost or other considerations, the implication of such a decision should be formally brought to its attention. If OIOS makes the decision to designate a recommendation "closed without implementation", a memorandum is sent to the relevant office or department pointing out that the risks and consequences related to such non-implementation rest with the management of those entities. During the present reporting period, the following recommendations were closed without implementation:

12. An assessment of earthquake disaster preparedness conducted by the United Nations Development Programme (UNDP) in 2001 found that the Office of the United Nations High Commissioner for Refugees (UNHCR) and many of the residential buildings provided for its staff were not compliant with UNDP guidance. In its audit of UNHCR operations in Nepal (AR2006/141/01), OIOS recommended that the UNCHR office in Nepal should ensure that appropriate measures are taken to safeguard staff by reducing the risk of serious damage if there is an earthquake in

the Kathmandu valley. In response to the OIOS follow-up on the above recommendation, on 18 June 2008, the representative of UNHCR Nepal commented that their "search for new office premises revealed that there are very few earthquake resistant buildings in Kathmandu and none in Damak. Further, those buildings which are earthquake resistant are located on a main road, which does not comply with minimum operating security standards requirements. The other issue is the rent of these new buildings would be 400 per cent more than the current premises". OIOS appreciates the efforts made by UNHCR to find adequate and secure premises and takes note of the constraints encountered. However, OIOS would like to reiterate the high risk of occupying the current premises, which are not earthquake resistant, and urges UNHCR to find a solution that will ensure the safety of its staff. The responsibility of the assumed risk rests with UNHCR.

13. In its audit report on the Post-Conflict Assessment Unit of the United Nations Environment Programme (UNEP), issued in December 2004 (AA2004/220/01), OIOS noted that the Unit was unable to demonstrate that it had obtained goods and services in the most efficient and economical manner in accordance with United Nations Financial Regulations and Rules. OIOS recommended that UNEP undertake a comparison, for the period since 1999, between the cost of procuring services from the United Nations Office for Project Services (UNOPS) as opposed to using the United Nations Office at Geneva and the United Nations Office at Nairobi. In response to an OIOS follow-up on the above recommendation, the United Nations Office at Nairobi commented that a paper had been produced. OIOS notes, however, that the paper did not provide the requested comparison to determine whether the purchases from UNOPS resulted in additional costs to the Unit. UNEP is responsible for the possible inefficient use of resources.

14. In an audit report on the review the Office of the Prosecutor at the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia (AA2003/260/01), OIOS recommended that the International Criminal Tribunal for Rwanda should seek assistance from UNDP to review the impact of its pending closure on the local economies of Arusha and Kigali and, if required, make proposals to the General Assembly. In response to the OIOS follow-up on the above recommendation, the management of the International Tribunal commented that it has approached UNDP and the host Government to conduct an assessment of the socio-economic impact of the closure of the Tribunal on the local economy, however, no response has been received from the host Government. By initiating but not completing the process, the International Tribunal has failed to mitigate the socio-economic risks to the local community that may arise from the closure of the Tribunal.

15. In its audit of the Legal Aid Programme of the International Criminal Tribunal for Rwanda (AA2005/260/05), OIOS noted that at least one member on the list of defence counsel represented accused at both International Tribunals. While the International Criminal Tribunal for Rwanda has adopted an informal policy of not assigning counsel involved in cases at the International Tribunal for the Former Yugoslavia unless it is in the interest of justice, there is no formal mechanism to ensure adherence to that policy. In response to the OIOS recommendation to establish a formal mechanism, management at the International Criminal Tribunal for Rwanda commented that it believed that the matter "should be left to the discretion of the Registrar as decided by the Appeals Chamber". While OIOS appreciates that there is an informal mechanism to identify whether counsel

represents accused at both Tribunals, it is of the opinion that formal procedures should be put in place to identify counsel that may wish to represent accused at both Tribunals. The International Criminal Tribunal for Rwanda has assumed the risk of any conflicts of interest arising from defence counsel simultaneously representing accused at both Tribunals.

16. In its report on the audit of the International Research and Training Institute for the Advancement of Women (INSTRAW) (A/60/281), OIOS had found that administrative oversight of INSTRAW's day-to-day operations was inadequate. For example, the Director's travels which were approved by the Under-Secretary-General of the Department of Economic and Social Affairs, were never curtailed because the Under-Secretary-General viewed his role as advisory rather than supervisory due to INSTRAW's autonomous status. The INSTRAW statute did not specify a designated supervisor of the Director in the discharge of his/her administrative functions. As a result, the Director's administrative decisions were not properly overseen by a senior official in the United Nations Secretariat. OIOS had recommended to the Secretary-General that he propose to the Economic and Social Council that it assign an administrative supervisory role over INSTRAW to the Under-Secretary-General for Economic and Social Affairs or the Executive Secretary of the Economic Commission for Latin America and the Caribbean. The Secretary-General responded that, in accordance with the new statute of INSTRAW, the Director will have overall responsibility for the organization, direction and administration of the Institute in accordance with general directives by the Board. The Executive Office of the Secretary-General also stated that to implement that recommendation a change to the statute would be required and that the new statute, approved by the Economic and Social Council in its resolution 2003/57, should be given a substantial amount of time to prove its effectiveness before a further review. In accordance with the procedures of the Internal Audit Division, the Executive Office of the Secretary-General has assumed the risk arising out of non-implementation of this recommendation.

IV. Financial implications of OIOS recommendations

17. The following table summarizes OIOS recommendations with financial implications for cost avoidance, overpayment recoveries, efficiency gains and other improvements. The last two columns split totals into the following categories:

(a) Estimated value: includes OIOS estimates of the financial implications arising from cost avoidance, overpayment recoveries, efficiency gain and/or other improvements;

(b) Actual amount: the actual amount and/or monetized efficiency gains recognized as a result of a recommendation.

18. It should be noted that while the estimated value column only consists of recommendations issued during the present reporting period, the recommendations in the actual amount column may include recommendations issued in previous periods as such amounts are only recognized when recommendations are implemented satisfactorily.

19. During the reporting period, OIOS identified $12.1 million in cost avoidance, overpayment of recoveries, efficiency gains and/or other improvements. The

financial implications of similar recommendations that were satisfactorily implemented during the period totalled $4.2 million.

Table 2
Description of the financial implications of OIOS recommendations: 1 July 2007 to 30 June 2008
(In United States dollars)

Entity	*Assignment number*	*Description of financial recoveries*	*Estimated value*	*Actual amount*
DFS	0940/06	Recovery of loss caused by staff member's actions	4 920	
	0940/06	Recovery from staff member due to loss resulting from the recruitment and employment of two casual daily workers for fictitious jobs and for the illegitimate use of the engineering equipment	5 920	
	0614/06	Recovery for overpayment	30 039	
DPKO	0492/06	Recovery from staff member due to loss resulting from the recruitment and employment of two casual daily workers for fictitious jobs and for the illegitimate use of the engineering equipment	143 629	
ECA	AA2000/710/02	Refund of taxes		37 506
	AA2004/710/01	Termination of outsourcing contracts		457 273
EOSG	0081/07	Recovery of funds for overpayment of terminal expenses and financial liability for costs incurred for using official transport and driver for personal purposes	2 090	
MONUC	AP2006/620/08	Recovery of cost of fuel and oil for generators	84 907	
	AP2006/620/17	Improved mechanisms to recover cost of provision of utilities to staff	31 623	31 623
	0537/03	Recovery due to false claims	63 663	4 092
OLA	PTF-R014/08	Recovery of losses caused by a fraudulent scheme	120 000	
UNAMI	AP2006/812/02	Recovery of salaries paid		5 590
	AP2006/812/04	Reimbursement from multinational forces of cost of provision of bottled water and food	578 000	
UNDP	PTF-R012/07	Recovery of losses caused by a fraudulent scheme	13 000	
UNHCR	AR2006/110/02	Reimbursement of unsupported expenditure by implementing partner		12 403
	AR2006/111/02	Recovery of cost of drugs not delivered		15 000
		Recovery of "end-of-contract pay" not provided for in sub-project agreement		18 000
	AR2006/112/01	Refund of unspent balances		59 000
		Recovery of overpaid daily subsistence allowance		6 400
	AR2006/121/04	Relocation of office premises		34 000
	AR2007/110/01	Correction of duplicated consultancy costs		9 000

Entity	*Assignment number*	*Description of financial recoveries*	*Estimated value*	*Actual amount*
	AR2007/110/02	Recovery of unspent amounts on 2005 projects	24 000	
		Refund of overpayment and reduction in budget	20 000	
	AR2007/111/01	Recovery of overpaid special operational living allowance	4 000	
		Recovery of overpaid daily subsistence allowance	1 000	
		Refund of overcharges due to incorrect exchange rates	44 000	
		Possible recovery of unsupported disbursements by implementing partner	484 000	76 318
		Reimbursement of funds used for non-UNHCR related projects	2 000	
	AR2007/113/03	Refund of salaries for individual not directly working on UNHCR project	4 800	4 800
		Recovery of unauthorized travel expenditure	3 300	
		Follow-up on long outstanding accounts receivable	44 000	
		Recovery of overpaid daily subsistence allowance	1 600	
		Possible recovery of overpaid daily subsistence allowance	9 500	
		Possible exemption from or reimbursement of taxes	80 000	
		Proper accounting for difference in fund balance	34 000	
	AR2007/115/02	Recovery of overpayment of daily subsistence allowance	5 618	
	AR2007/151/02	Additional income for refugee-related matters from the host Government	400 000	
		Reduction of assistance to refugees no longer deemed to be at risk	120 000	
		Reduction in employment taxes due to change of tax status of implementing partners	100 000	
	AR2007/151/02	Proper monitoring and use of rental/housing guarantees for UNHCR beneficiaries	41 000	41 000
UNJSPF-Investment Management Service	AS2006/801/01	Follow-up of delinquent tax claims and associated receivables	8 900 000	
UNMIL	AP2007/626/02	Recovery of aviation fuel cost relating to personal flights by contractors	195 764	
UNMIS	AP2005/632/04	Savings from use of air cargo services to transport food rations		92 941
		Rejection and non-payment for expired stock items		246 165
	AP2006/632/01	Synchronizing arrival of United Nations police with schedule for predeployment procedures and reducing idle time		1 009 190
	AP2006/632/06	Recovery of charges for personal calls on mobile phones	62 225	51 667

Entity	*Assignment number*	*Description of financial recoveries*	*Estimated value*	*Actual amount*
	AP2006/632/08	Re-bid of contract for cleaning services		450 697
		Termination of lease on warehouse not required		57 000
	AP2006/632/10	Recovery of overpayment from contractor and stopping payment for non-operational fuel sites		382 690
UNOG	AE2003/311/05	Recovery of rent from the Service d'Achats des Fonctionnaires Internationaux Geneva		1 126 436
UNOMIG	AP2007/600/04	Discontinuation of practice of tasking aircraft to transport staff on non-official business	458 000	
Total			**12 116 598**	**4 228 791**

V. List of reports

20. OIOS issued 305 oversight reports to programme managers during the 12-month period from 1 July 2007 to 30 June 2008, including 7 reports to the General Assembly and 28 closure reports. Table 3 below summarizes the subject matter of each report.

21. Pursuant to paragraph 1 (c) of General Assembly resolution 59/272, Member States have access to OIOS reports upon request (the full titles of all OIOS reports are available at http://www.un.org/Depts/oios/pages/rep_and_pub.html).

Table 3
Reports issued: 1 July 2007 to 30 June 2008

A. Reports to the General Assembly

Number	*Date*	*Subject*
A/62/272	5 October 2007	Report on the activities of the Procurement Task Force for the 18-month period ended 30 June 2007
A/62/281 (Part I) A/62/281 (Part I)/Add.1	17 August 2007 24 August 2007	Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2006 to 30 June 2007
A/62/176	2 August 2007	Report on the audit of the activities of the Thessaloniki Centre for Public Service Professionalism
A/62/281 (Part II)	25 February 2008	Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2006 to 30 June 2007

Number	*Date*	*Subject*
E/AC.51/2008/4	27 March 2008	Triennial review of the implementation of the recommendations made by the Committee for Programme and Coordination at its forty-fifth session on the evaluation of linkages between Headquarters and field activities: a review of best practices for poverty eradication in the framework of the United Nations Millennium Declaration
E/AC.51/2008/3	27 March 2008	Triennial review of the implementation of the recommendations made by the Committee for Programme and Coordination at its forty-fifth session on the in-depth evaluation of the United Nations Human Settlements Programme
E/AC.51/2008/2	14 April 2008	In-depth evaluation of political affairs: field special political missions led by the Department of Political Affairs but supported by the Department of Field Support

B. Reports to programme managers

Entity	*Number*	*Subject*
All	INS-COM-07-002	Compliance with programme performance documentation requirements: IMDIS 18-month reporting status
	IED-2006-006	Assessment of evaluation capacities and need in the United Nations
	IED-08-003	Evaluation of lessons learned: protocols and practices
	INS-COM-08-001	Compliance with programme performance documentation requirements: IMDIS status at the end of the 2006-2007 biennium
DESA	0305/05	Investigation of an allegation of outside activities by a staff member
	0377/07	Investigation of an allegation of outside activity and improper use of Organization resources
	AN2007/540/02	Audit of the use of consultants and individual contractors
	PTF-R001/08	Report on certain staff members and the financial management of the United Nations Thessaloniki Centre for Public Service Professionalism
	AN2007/540/01	Risk assessment

Entity	*Number*	*Subject*
DFS	0131/07	Investigation of an alleged dependency allowance fraud and false identity
	0294/06	Investigation of allegations of rape
	AP2007/600/03	Audit of the composition, replenishment and rotation of strategic deployment stocks
	0525/07	Investigation of alleged assault against a staff member
	0380/07	Investigation of possible misconduct and conflict of interest
	AT2007/610/01	Audit of virtual small aperture terminal satellite system at the United Nations Logistics Base at Brindisi (UNLB)
	0092/07	Investigation of an allegation of sexual exploitation
	0472/06	Investigation of an allegation of sexual exploitation
	0333/07	Investigation of attempted use of the mail and pouch service to transport minerals
	0333/07	Advisory report on the mail and pouch service and limited duties of casual daily workers
	0389/07	Investigation of allegation of sexual exploitation and abuse
	0614/06	Investigation of entitlement fraud
	0709/05	Investigation of allegations of fraud against three staff members
	0069/07	Advisory report regarding the verification of services provided by contractors
	0113/08	Investigation of allegation of sexual assault
	0303/06	Investigation of alleged false statement by a staff member
	0803/06	Investigation of assault and the inappropriate use of a firearm
	0185/06	Investigation into the decommissioning of two Inmarsat communication terminals
	AT2007/600/01	Audit of information technology systems supporting contingent-owned equipment operations
DGACM	AH2007/550/01	Risk assessment

Entity	*Number*	*Subject*
DM	AC2007/514/07	Accuracy and validity of disbursements
	AC2007/514/01	Risk assessment of the capital master plan
	IED-2006-005	Revised report on the inspection of the use of client satisfaction ratings and web metrics as programme performance measures
	AH2007/510/02	Audit of executive management practices
	AH2007/510/01	Audit of the management of delegation of authority
	INS-08-002	Inspection of results-based budgeting in peacekeeping operations
	0677/06	Investigation of alleged misuse of the diplomatic pouch
	0677/06 (BIS)	Investigation of alleged misuse of the diplomatic pouch
	AH2006/511/07	Audit of payment approval system
	AH2006/513/10	Audit of management of United Nations laissez passers
	AH2006/513/12	Audit of inventory management
	AH2006/513/04	Audit of receiving and inspection of Headquarters information technology supplies
	AH2007/512/01	Audit of management of recruitment risks
	AH2007/512/04	Audit of human resources management in Procurement Service
	AH2006/511/01	Audit of cash management
	AH2007/511/01	Audit of the policies and procedures relating to the regular budget
	PTF-R014/08	Report on a United Nations vendor, two former United Nations staff members and the General Assembly mandated review of the pay and benefits system
	PRF-R013/07	Report on a United Nations vendor
	PTF-R003/08	Report on the procurement of aircraft for MONUC and two United Nations staff members
	PTF-R010/07	Report on concerned companies and certain United Nations staff members
	PTF-R011/07	Interim report on MONUC Procurement and five United Nations procurement officials

Entity	*Number*	*Subject*
DPA	AP2007/560/02 & 03	Audit of the United Nations Office for West Africa and the United Nations Support to Cameroon and Nigeria Mixed Commission
	AP2007/560/01	Risk assessment
	AP2007/560/04	Comprehensive audit of the United Nations Mission in Nepal
DPI	AN2007/580/02	Reissue of report — audit of United Nations information centre in Tokyo
	AN2007/580/01	Risk assessment
DPKO	AP2006/600/05	Audit of entitlements for military personnel and death and disability benefits
	AP2006/600/07	Comprehensive audit of UNLB
	AP2006/600/02	Audit of systems contracts
	AN2007/600/01	Audit of the financial management of the Voluntary Trust Fund for Mine Action Service
	AT2007/600/02	Audit of information technology, the field accounting system
DSS	0058/08	Investigation of lack of controls in the armoury of the United Nations Office at Nairobi and related misconduct by staff members
	AH2007/500/02	Audit of the Department of Safety and Security
	PTF-R004/08	Report on a United Nations staff member and related matters
	AH2007/500/01	Risk assessment
ECA	0493/06	Investigation of allegation of assault and verbal abuse by a staff member
	AA2007/710/02	Follow-up audit of projects funded by the Commission of the European Communities
ECE	AE2007/720/01	Risk assessment
ECLAC	AA2007/730/01	Risk assessment
ESCAP	INS-07-003	Report on the inspection on results-based management practices
	AA2007/240/01	Risk assessment
Ethics Office	0462/07	Investigation of allegation of retaliation
	0467/07	Investigation of allegation of retaliation

Entity	*Number*	*Subject*
ICTR	AA2007/260/01	Audit of property management
	0001/07	Investigation of allegation of outside activities
	0119/07	Advisory report on procedures for the selection of candidates for the legal research programme
	AA2007/260/02	Audit of the special operations cash fund
	AA2008/260/01	Risk assessment
ICTY	AA2007/270/01	Audit of the special operations cash fund
	AA2007/270/02	Audit of property management
	AA2007/270/03	Risk assessment
ITC	AE2007/350/01	Risk assessment
MINURSO	0903/06	Review of a preliminary investigation panel report on misconduct allegations against two staff members
	0720/06	Investigation of allegation of impropriety in termination of employment contract
	0280/07	Report of proactive investigation
	0905/06	Review of a Board of Inquiry report of allegations against a United Nations military observer
MINUSTAH	AP2006/683/02	Audit of engineering and construction activities
	AP2006/683/05	Audit of transport operations
	AP2007/683/08	Audit of asset management and disposal
	0940/06	Investigation of allegations of misconduct, mismanagement and corruption
	0483/07	Investigation of allegation of sexual exploitation and abuse
	0285/06	Investigation of allegations of sexual harassment, sexual exploitation and abuse of authority
	AP2007/683/12	Risk assessment
	0509/06	Investigation of allegation of sexual exploitation and abuse
	AP2007/683/03	Audit of United Nations police
	0939/06	Investigation of allegations of sexual exploitation and abuse

Entity	*Number*	*Subject*
	AP2007/683/10	Audit of the local committee on contracts
	AP2007/683/09	Audit of the portfolio of evidence supporting the results-based budget
	AP2007/683/11	Audit of the execution of the delegation of authority
MONUC	0151/06	Investigation of allegations of the exploitation of natural resources and trafficking of weapons
	0683/05	Investigation of allegation of attempted rape
	0182/07	Investigation of allegation of rape
	AP2006/620/02	Audit of management of human resources
	AP2006/620/04	Audit of travel claims
	0796/05	Dossier investigation into allegations of sexual exploitation
	0698/06	Dossier investigation into allegations of sexual exploitation
	0027/07	Investigation of allegations of assault and sexual exploitation
	0941/06	Investigation of allegations of sexual exploitation and abuse
	0034/07	Investigation of allegation of threats against a staff member
	0295/06	Investigation of an allegation of sexual exploitation and abuse
	0751/06	Investigation of an allegation of sexual exploitation and abuse
	AP2007/620/13	Audit of Riverine Unit fuel consumption
	AP2006/620/17	Audit of the provision of generators and water to staff residences
	0217/06	Investigation of an allegation of sexual exploitation and abuse
	0156/07	Investigation of an allegation of sexual exploitation and abuse
	0587/06	Investigation of an allegation of sexual exploitation and abuse
	0635/06	Investigation of an allegation of sexual exploitation and abuse
	0648/06	Investigation of allegations of misconduct
	AP2007/620/14	Audit of aerodrome operations services contract
	AP2007/620/12	Audit of medical services
	AP2007/620/16	Audit of the local committee on contracts

Entity	*Number*	*Subject*
OCHA	AN2006/590/09	Audit of provision of UNDP services
	0325/07	Investigation of allegation fraud and embezzlement
	INS-07-006	Inspection of results-based management practices
	AN2007/590/04	Audit of management of the closure of selected OCHA offices
	AN2007/590/06	Audit of Regional Office for West Africa
	AN2007/590/07	Risk assessment
ODA	AN2007/530/01	Risk assessment
OHCHR	AE2006/336/01	Audit of the Nepal Office
	AE2007/330/02	Audit of the liquidation of office in Bosnia and Herzegovina
	AE2007/330/01	Risk assessment
OIOS	0904/06	Investigation of an allegation of sexual exploitation and abuse
ONUB	AP2007/648/05	Audit of national staff payroll, entitlements and other payments
	0193/06	Investigation into allegations of sexual exploitation
SCSL	0470/07	Investigation report on abuse of authority, providing information to the media and engagement in outside activity
UNAMA	AP2006/630/01	Audit of capacity-building
	AP2007/630/02	Audit of recruitment process
UNAMI	AP2006/812/04	Audit of logistics and supply
	AP2007/812/08	Risk assessment
	AP2008/812/01	Audit of the execution of the delegation of authority
UNCCD	AA2007/242/01	Risk assessment
UNCTAD	AE2007/340/01	Risk assessment
UNDOF	AP2007/670/03	Risk assessment
UNEP	AA2006/220/01	Audit of financial management
	AA2007/220/01	Risk assessment
	IED-08-005	Inspection of results-based management practices

Entity	*Number*	*Subject*
UNFCCC	AA2007/242/02	Risk assessment
UNFICYP	AP2007/654/02	Audit of human resources management
	AP2007/654/03	Risk assessment
UNFIP	AN2007/522/01	Risk assessment
UN-Habitat	AA2007/250/04	Audit of administration of projects
	AA2007/250/02	Risk assessment
UNHCR	AR2006/161/01	Audit of fleet management
	AR2007/151/01	Audit of operations in Colombia
	AR2007/113/03	Audit of operations in Mozambique
	AR2007/121/04	Audit of operations in the Czech Republic
	AR2007/131/01	Audit of operations in the Syrian Arab Republic
	AR2007/161/04	Audit of official travel
	AR2007/151/02	Audit of operations in Brazil
	AR2007/115/02	Audit of operations in Chad
	AR2007/111/01	Audit of operations in Guinea
	INS-07-005	Inspection of results-based management
	AR2007/151/03	Audit of Argentina regional office
	AR2007/111/02	Audit of operations
	AR2007/121/03	Audit of operations in Armenia
UNIFIL	AP2007/672/01	Preliminary audit of restructuring
	AP2007/672/06	Risk assessment
	AP2007/672/03	Audit of sewage collection and disposal services contracts
	AP2007/672/05	Audit of the execution of delegation of authority

Entity	*Number*	*Subject*
UNJSPF	AS2006/800/01	Audit of cash management
	AS2006/801/01	Audit of global custodian and master record-keeping operations
	AS2006/800/02	Audit of governance mechanism
	AS2007/800/06	Audit of procurement management
	AS2006/801/02	Audit of the financial accounting and reconciliation process
	AT2007/800/01	Audit of data security
	AS2007/800/06	Audit of the certificate of entitlement process
	AS2007/800/03	Audit of the certificate of entitlement process
	AS2007/800/06	Audit of procurement management
UNMEE	AP2007/624/02	Audit of documents management
	AP2006/624/03	Audit of HIV/AIDS programme
	AP2007/624/05	Audit of procurement and contracts management
	AP2007/624/06	Risk assessment
	AP2007/624/07	Audit of the local committee on contracts
UNMIK	INS-07-001	Review of results-based budgeting
	AP2007/650/13	Comprehensive interim audit mandate implementation — police and justice
	AP2007/650/14	Comprehensive interim audit mandate implementation — civil administration
	AP2007/650/15	Comprehensive interim audit mandate implementation — Pillar IV
	0539/06	Advisory report on assertions of bias
	AP2007/650/12	Audit of the Local Committee on Contracts
UNMIL	INS-07-002	Review of results-based budgeting
	0700/05	Investigation of allegation of sexual abuse
	AP2007/626/02	Audit of air operations
	0809/06	Investigation of allegations of sexual exploitation and abuse
	0579/06	Dossier investigation report into allegations of misconduct

Entity	*Number*	*Subject*
	0631/06	Dossier investigation report of a paternity claim and alleged assault
	0434/06	Overview report of investigation into allegations of sexual exploitation
	INS-07-002	Review of results-based budgeting
	0037/07	Investigation of an allegation of attempted rape and assault
	0087/07	Investigation of allegations of extortion and abuse of authority
	0508/06	Investigation of an allegation of sexual exploitation and abuse
	0613/06	Investigation of allegations of sexual harassment and indecent assault
	0586/06	Investigation of an allegation of sexual abuse
	0029/07	Investigation of allegations of sexual exploitation by peacekeepers
	AP2007/626/15	Audit of the execution of the delegation of authority
	AP2007/626/14	Audit of the local committee on contracts
UNMIS	INS-07-004	Review of results-based budgeting
	AP2006/632/03	Audit of construction of mission headquarters complex
	0077/07	Dossier investigation report on allegations of sexual exploitation and other misconduct
	0553/06	Investigation into an allegation of sexual assault
	0860/06	Investigation of an allegation of rape
	0886/06	Dossier investigation report of an allegation of sexual harassment and attempted rape
	AP2006/632/06	Audit of management of information and communication technology
	AP2007/632/17	Audit of the calculation of "not available" days under the UNMIS contract
	0961/06	Investigation of an allegation of sexual exploitation
	AP2007/632/01	Audit of disarmament, demobilization and reintegration programme
	AP2007/632/02	Audit of route clearance and verification demining project
	0464/06	Investigation of an allegation of attempted rape
	INS-07-004	Review of results-based budgeting

Entity	*Number*	*Subject*
	0099/07	Investigation of allegations of sexual abuse and assault
	AP2007/632/16	Risk assessment
	AP2007/632/04	Audit of road repairs and maintenance projects
	AP2007/632/15	Audit of the execution of the delegation of authority
	AP2007/632/14	Audit of the local committee on contracts
	AP2007/632/09	Audit of management of contingent-owned equipment
	AP2007/632/05	Audit of the management of expendable stores
	AP2007/632/07	Audit of the management of non-expendable property
UNMIT	AP2007/682/06	Risk assessment
	0404/07	Investigation of an allegation of sexual molestation
	INS-08-001	Review of results-based budgeting
	AP2007/682/01	Audit of United Nations Police
	AP2007/682/02	Audit of fuel management
	AP2007/682/05	Audit of the Local Committee on Contracts
	AP2007/682/04	Audit of the execution of the delegation of authority
UNOB	0287/06	Investigation into alleged theft of fuel
UNOCI	AP2007/640/13	Special audit of Citibank agreement
	0385/07	Investigation of allegations of the sexual exploitation and abuse of minors and adults
	0146/06	Investigation into the circumstances surrounding the presence of unauthorized individuals in a restricted area
	AP2007/640/04	Audit of procurement and contracts management
	0879/06	Investigation of allegations of sexual exploitation
	AP2006/640/11	Audit of results-based budgeting — portfolio of evidence
	AP2006/640/07	Audit of air operations
	AP2007/640/03	Audit of personnel management — assessment of staff performance
	AP2007/640/17	Risk assessment

Entity	*Number*	*Subject*
UNODC	AE2007/31/0	Risk assessment
	AE2007/365/04	Audit of UNODC Colombia Country Office
	0081/07	Investigation of alleged recruitment irregularities and misused resources
UNOG	AE2006/311/02	Audit of property management
	0906/06	Investigation of allegations of abuse of authority and misuse of resources
	AE2007/311/05	Audit of procurement management
	AE2007/311/01	Risk assessment
	AE2007/312/01	Risk assessment
	AE2006/313/02	Audit of telecommunications billing
UNOMIG	AP2006/620/08	Audit of engineering and construction activities
	AP2007/600/04	Comprehensive audit
UNON	0515/06	Investigation of alleged misconduct
	AA2006/211/04	Audit of support services, procurement
	AA2007/211/01	Audit of property management
	PTF-R002/08	Report on electrical maintenance and travel services contracts
	AA2007/211/02	Risk assessment
UNOPS	AP2007/850/01	Review of actions taken to strengthen financial management and the internal control system
	PTF-R012/07	Final report on a concerned staff member and UNOPS Procurement
UNOV	AE2007/361/0	Risk assessment
UNSCO	AP2007/678/03	Risk assessment
UNSSC	AE2007/382/10	Risk assessment
UNTSO	0944/06	Investigation of an allegation of abuse of authority
	0853/06	Investigation of an allegation of abuse of authority
	AP2007/674/03	Risk assessment
	AP2007/674/01	Audit of procurement activities

Entity	*Number*	*Subject*
UNU	0071/06	Allegation of unauthorized outside activities
	AE2007/370/01	Risk assessment

C. Closure reports

Entity	*Number*	*Subject*
DFS	0147/06	Closure report into alleged abuse of authority at MINUSTAH
	0207/06	Closure report into alleged sexual misconduct at MINUSTAH
	0486/06	Closure report into allegations of illegally withholding mission subsistence allowance at MONUC
	0506/06	Closure report on allegation of sexual harassment at MINUSTAH
	0581/07	Closure report on attempted smuggling of commercial goods at MONUC
	0788/06	Closure report on alleged sexual exploitation and abuse at MINUSTAH
OIOS	0015/08	Closure report on a possible improper contract at UNMIK
	0016/08	Closure report on assertions that a senior staff member at UNODC uses United Nations staff to promote political aspirations
	0039/08	Closure report on harassment in UNMIT
	0040/08	Closure report on misuse of property by a former staff member in UNMIK
	0070/08	Closure report on UNOMIG requests for assistance in connection with drug-related arrests of local staff
	0119/07	Closure report on procedures for the selection of candidates for the legal research programme in ICTR
	0153/07	Closure report on reported irregularities within the lignite power technical assistance project in Kosovo
	0153/07 bis	Closure report on reported misconduct related to procurement by a senior official at UNMIK
	0156/08	Closure report on alleged misconduct by a staff member employed in DSS
	0177/08	Closure report on an investigation into reported sexual exploitation and abuse claim at UNOMIG
	0185/05	Closure report on alleged misuse of staff and resources at UNCTAD
	0223/08	Closure report on information concerning a case investigated by UNTSO

Entity	*Number*	*Subject*
	0282/07	Closure report on investigation into the theft of United Nations owned properties in UNIOSIL
	0381/07	Closure report on alleged missing information technology assets at DGACM
	0482/07	Closure report on allegations of false expense claims by contractors in UNMIT
	0515/07	Closure report on assertions of bribes being paid to a senior official of UNMIK
	0516/07	Closure report on misconduct by a staff member at DGACM
	0590/07	Closure report on death threat allegations at UNMIT
	0594/07	Closure report into claimed extortion by a staff member at UNON
	0611/07	Closure report on leakage of confidential OIOS/Internal Audit Division document to the media
	0640/07	Closure report on possible misconduct of staff member in UNMIT
	0711/07	Closure report on assertions of sexual assault at UNFICYP